

THIS OBJECTION SEEKS TO RECLASSIFY AS EQUITY CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF DEBTORS' SEVENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
 DEBTORS' COUNSEL, JOHN O'CONNOR, AT 214-746-7700.**

WEIL, GOTSHAL & MANGES LLP
 767 Fifth Avenue
 New York, New York 10153
 Telephone: (212) 310-8000
 Facsimile: (212) 310-8007
 Shai Y. Waisman

Attorneys for Debtors
 and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS'
 SEVENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS
 (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

PLEASE TAKE NOTICE that on December 8, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their seventy-fourth omnibus objection to claims (the "Debtors' Seventy-Fourth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Seventy-Fourth Omnibus Objection to Claims will be held

before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **January 20, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Seventy-Fourth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., and Linda Riffkin, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.);

so as to be so filed and received by no later than **January 7, 2011 at 4:00 p.m. (Eastern Time)**
(the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Seventy-Fourth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Seventy-Fourth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: December 8, 2010
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
-----X

**DEBTORS' SEVENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

**THIS OBJECTION SEEKS TO RECLASSIFY AS EQUITY CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS SEVENTY-
FOURTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE
OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S)
ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE
EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS
OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, JOHN O'CONNOR, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

Relief Requested

1. Each of the proofs of claim listed on Exhibit A annexed hereto (collectively, the “Stock Claims”) was filed as a general unsecured, secured, priority, or administrative expense claim pursuant to section 507(a) of title 11 of the United States Code (the “Bankruptcy Code”) based on the ownership of preferred stock, common stock, or other equity interest (collectively, “stock”) in LBHI or alleged losses related thereto. The Debtors file this omnibus objection (the “Seventy-Fourth Omnibus Objection to Claims”) to reclassify the Stock Claims as equity interests because the ownership of stock does not constitute a claim against a debtor’s estate and alleged losses based on equity securities are subordinated to all claims senior or equal to such equity securities.

Jurisdiction

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

3. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to

operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

5. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

The Stock Claims Should Be Reclassified as Interests

6. On January 14, 2010, the Court entered an order approving procedures for the filing of omnibus objections to proofs of claim (the “Procedures Order”) [Docket No. 6664], which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

7. Bankruptcy Rule 3007(d)(7) provides that a debtor may file an objection, and join one or more objections in an omnibus objection, if all of the claims “are based solely on the grounds that the claims should be disallowed, in whole or in part, because . . . they are interests, rather than claims.” FED. R. BANKR. P. 3007(d). The Procedures Order additionally permits the Debtors to object, on an omnibus basis, to claims that “were incorrectly classified.” (Procedures Order at 2.)

A. Stock is an Equity Security

8. Section 501(a) of the Bankruptcy Code provides that a creditor may file a proof of claim and that an equity security holder may file a proof of interest. 11 U.S.C. §510(a). The Bankruptcy Code defines a “claim” as a right to payment. *Id.* at §101(5). The Bankruptcy Code definition of an “equity security,” alternatively, includes a share in a corporation or similar “security,” including “stock,” “treasury stock,” “other claim or interest commonly known as ‘security’,” “certificate of interest or participation in,” and “warrant or right to subscribe to or purchase or sell, a security.” *Id.* §101(16) and 101(49)(A).

9. Courts have interpreted the definition of equity security to include a range of stock-based transactions, including transactions based on a right to acquire stock, such as stock options and stock assignments. *E.g., In re Enron Corp* 341 B.R. 141, 162 (Bankr. S.D.N.Y. 2006) (holding that a phantom stock purchase program where delivery of shares was deferred for tax purposes qualified as a “security” under the Bankruptcy Code); *see also Matter of Baldwin-United Corp.*, 52 B.R. 549, 552 (Bankr. S.D. Ohio 1985) (holding that claims to exercise stock option portion of plan were equity security interest for purposes of determining priority).

10. As noted above, each of the Stock Claims is based on the ownership of preferred stock, common stock, or other equity interest in LBHI. Certain Stock Claims include a CUSIP number or ticker symbol for LBHI stock; others describe the basis of the claims as “preferred stock,” “common stock,” “stock,” “shares,” “equity interests” or using similar terms. The holders of Stock Claims are equity security holders. *See* 11 U.S.C. §§ 101(16) and (17). They have “interests” but not “claims” against the Debtors, and, accordingly, the Debtors hereby object to reclassify the Stock Claims as equity interests.

B. Damages from the Purchase or Sale of an Equity Security Are Subordinated

11. Section 510(b) of the Bankruptcy Code provides that, for purposes of distribution, a claim arising from rescission of a purchase or sale of a security of the debtor or of an affiliate of the debtor or for damages arising from the purchase or sale of a security shall be subordinated to all claims or interests that are senior to or equal to the claim or interest represented by such security, except that if such security is common stock, such claim has the same priority as common stock. 11 U.S.C. § 510(b).

12. Courts have generally applied section 510(b) liberally. *In re Enron Corp.*, 341 B.R. at 162-63 (“[T]he broad applicat[ion] of section 510(b) is now quite settled.”). Courts have construed the language in section 510(b) as being broad enough to include fraud, violations of securities laws, breach of contract, and related causes of action against debtors. *See e.g. id.* at 141 (subordinating breach of contract, fraudulent inducement, and fraudulent retention claims); *In re Med Diversified Inc.*, 461 F.3d 251, 256 (2d Cir. 2006) (holding that claim based on debtor’s failure to issue its common stock to employee in exchange for his stock in another company, allegedly in violation of the parties’ termination agreement, was a claim arising from the purchase or sale of the debtor’s stock.).

13. Certain Stock Claims assert claims arising from rescission of a purchase or sale of a security of a Debtor or its affiliate or damages arising from the purchase or sale of such security. As set forth above, section 510(b) forecloses the possibility that such Stock Claims receive equal or better treatment than valid general unsecured claims against the Debtors. *See* 11 U.S.C. § 510(b); *In re Enron Corp.*, 341 B.R. at 158 (“Congress enacted § 510(b) to prevent disappointed shareholders from . . . bootstrap[ing] their way to parity with general unsecured creditors in a bankruptcy proceeding.”) (internal quotations omitted). Accordingly, to the extent

applicable, the Stock Claims should be subordinated pursuant to Bankruptcy Code section 510(b) and reclassified as equity interests.¹

Notice

14. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Seventy-Fourth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

¹ The Bankruptcy Code, Bankruptcy Rules and case law make clear that the Debtors do not need to commence an adversary proceeding to subordinate a Stock Claim pursuant to Bankruptcy Code section 510(b). 11 U.S.C. § 502(a); FED. R. BANKR. P. 7001(8); *In re Lernout & Hauspie Speech Prods., N.V.*, 264 B.R. 336, 339 (Bankr. D. Del. 2001) ("Because Rule 7001(8) appears to limit subordination complaints to allowed claims, the appropriate procedural vehicle for resolution of the issue is a contested matter under Fed. R. Bankr. P. 9104.").

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: December 8, 2010
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ABBOTT, MENIVA A 5902 MYAKKA COURT RALIEGH, NC 27616		08/10/2009	7807	Undetermined
2	ABLE ELECTRIC, INC. 567 KANOELEHUA AVENUE HILO, HI 96720-4561		09/04/2009	10435	\$26,163.22
3	ACKERMAN, JOHN C. CGM IRA CUSTODIAN 2100 PETERBOROUGH LANE CHARLOTTE, NC 28270-9749		09/10/2009	11155	\$25,000.00
4	ADAMS FAMILY INSURANCE TRUST 4705 LOUISE AVE ENCINO, CA 913163926	08-13555 (JMP)	07/17/2009	5559	\$100,000.00
5	ADLER, ANDREW J. MD 43 SOUTH DR. GREAT NECK, NY 11021		08/13/2009	8238	\$48,920.00
6	AI, SUN DIANA XIAOXIN C/O EDRIC TSIM BARCLAYS BANK, 43F CITIBANK TOWER 3 GARDEN ROAD, CENTRAL , HONG KONG	08-13555 (JMP)	09/28/2009	35093	\$200,000.00
7	ALASKA PERMANENT CAPITAL MGMT A/C CITY & BOROUGH OF JUNEAU 900 W. 5TH AVE STE 601 ANCHORAGE, AK 99501-2044	08-13555 (JMP)	09/17/2009	15238	\$85,000.00
8	ALBERT V OXTAL TRUST, FBO ALBERT V OXAL TTEE U/A/D 06/21/04 8605 BRAXTON DR HUDSON, FL 34667-6990		10/08/2009	37049	\$30,000.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
9	ALBERT, FLORENCE 12 W. 72ND ST. APT 6L NEW YORK, NY 10023		07/31/2009	6803	\$10,000.00
10	ALBROW, RICHARD J. AND SUSAN M. NEW BARN CLOSE BARTLOW ROAD HADSTOCK CAMBRIDGE, CB21 4PF UNITED KINGDOM	08-13555 (JMP)	09/17/2009	15398	\$50,000.00
11	ALLI, DEAN AND PAULETTE 2208 ELIZABETH WAY DUNEDIN, FL 34698		09/21/2009	25500	\$99,760.00
12	ALTHAUS, SEAN - IRA C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22735	\$25,000.00*
13	ALVARADO, M. CAROL 2922 WALKER LEE DR. ROSSMOOR, CA 90720		08/10/2009	7798	Undetermined
14	AMODEO, MARIA 1585 OVERHILL STREET YORKTOWN HEIGHTS, NY 10598		09/17/2009	15554	\$10,000.00
15	AMODEO, RICHARD & MARIA 1585 OVERHILL STREET YORKTOWN HEIGHTS, NY 10598		09/17/2009	15424	\$10,000.00
16	ANDRE, RICHARD J 44 BAY VIEW AVE EAST HAMPTON, NY 11937-4842		09/18/2009	18941	Undetermined
17	ANNMARIE ADVISORY GROUP INC. C/O MARY CRUZ ZUNIGA P.O. BOX 1766-1000 SAN JOSE, COSTA RICA	08-13555 (JMP)	09/22/2009	31313	\$113,625.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
18	AOKI, FRANCIS Y. UBS FINANCIAL SERVICES, IRA CUST JR-06164-KK 733 BISHOP ST., 16TH FLOOR HONOLULU, HI 96813		09/08/2009	10608	\$10,000.00
19	AZIF, DAVID & SUZANNE TTEES TRUST 196 N.W. 114 LANE CORAL SPRINGS, FL 33071	08-13555 (JMP)	12/22/2008	1412	\$4,493.00
20	BANK OF AMERICA PENSION PLAN C/O MAUREEN OCAMPO, CFA CHEIF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067	08-13555 (JMP)	09/21/2009	26184	\$294,090.00
21	BARR, JANET J. 205 E. HATHAWAY LN HAVERTOWN, PA 19083	08-13905 (JMP)	08/24/2009	9155	\$49,989.25
22	BASILE, ALFRED 28 DOWNING HILL LANE COLTS NECK, NJ 07722		08/12/2009	8059	\$10,000.00
23	BASILE, JEAN L. PO BOX 4203 ELWYN, PA 19063-7203		08/28/2009	9730	Undetermined
24	BATCHLER, BERNADETTE L. FMT CO CUST IRA 4783 BLOSSOM DR. DELRAY BEACH, FL 33445	08-13555 (JMP)	08/19/2009	8708	\$5,000.00*
25	BATCHLER, WILLIAM R. FMT CO CUST IRA 4783 BLOSSOM DR. DELRAY BEACH, FL 33445	08-13555 (JMP)	08/19/2009	8709	\$5,000.00*

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
26	BATHURST, ROBERT K. 1847 BOUGH AVE # C CLEARWATER, FL 33760	08-13555 (JMP)	09/17/2009	15687	\$5,000.00
27	BELLER, CYNTHIA HERNREICH 5550 SPRING VALLEY ROAD D-21 DALLAS, TX 75254		08/14/2009	8342	\$487,122.00
28	BEN-JOSEPH, GALIT 178 EAST 80TH STREET APT 9A NEW YORK, NY 10075		09/18/2009	16177	\$3,002.00
29	BENJAMIN, SUSAN J. 388 BEECH ST HIGHLAND PARK, IL 60035		08/24/2009	9040	\$19,868.00
30	BENZMILLER LIVING TRUST U/A DTD 10/9/02 PHILLIP BENZMILLER, TRUSTEE 112 MURIEFIELD DRIVE MANKATO, MN 56001		08/14/2009	8302	\$5,304.00
31	BERGER, JACK 3610 YACHT CLUB DR APT 915 MIAMI, FL 33180	08-13555 (JMP)	07/27/2009	6344	\$10,000.00
32	BERGER, PAUL 302 FOX CHAPEL RD APT 605 PITTSBURGH, PA 15238		07/27/2009	6240	\$20,000.00
33	BERLACK 2001 FAMILY TRUST FREDERICK L. AND BARBARA M. BERLACK 1427 BELMONT PARK ROAD OCEANSIDE, CA 92057	08-13555 (JMP)	05/11/2009	4250	\$27,500.00
34	BERNSTEIN, CAROL I. 2532 WICKFIELD COURT ORCHARD LAKE, MI 48323-3267	08-13555 (JMP)	08/10/2009	7826	\$30,000.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
35	BERSHAD, JACK IRA FBO DB SECURITIES INC, CUSTODIAN 227 SOUTH, 6TH STREET PHILADELPHIA, PA 19106	08-13555 (JMP)	09/17/2009	15582	\$50,000.00
36	BIALY, PATRICK 1492 SW 97 LANE DAVIE, FL 33324		11/23/2009	65706	Undetermined
37	BICKMAN, ANITA 302 BLACKHEATH ROAD LIDO BEACH, NY 11561		09/16/2009	13402	\$25,000.00
38	BILELLA, DOMINICK J. & MARIE P. 17 BOSTON POST RD. EAST BRUNSWICK, NJ 08816	08-13555 (JMP)	04/02/2009	3656	\$100,000.00
39	BLOOM, TED A. & LAWRENCE JTEN C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22736	\$12,500.00*
40	BORGMEIER, RICHARD W. & CAROL R. TTEES R&C BORGMEIER FAM. TRUST 4260 FOOTHILL DRIVE BOUNTIFUL, UT 84010		08/24/2009	9097	\$25,000.00
41	BORSAVAGE, CHARELS & BARBARA 8 BELLA RD CARMEL, NY 10512-1040		07/30/2009	6746	\$15,000.00
42	BORSAVAGE, CHARLES 8 BELLA RD CARMEL, NY 10512-1004		07/30/2009	6745	\$7,500.00
43	BOWAUT, INC. 16 CHERRYMOOR DRIVE ENGLEWOOD, CO 80113	08-13555 (JMP)	06/02/2009	4737	\$51,200.00
44	BRILL, STEVEN 10 TERRY DR. BETHEL, CT 06801	08-13555 (JMP)	07/22/2009	5894	\$12,500.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
45	BROOKS, LARRY G. & JOAN E. JTEN 8 HASTINGS COURT JACKSON, NJ 08527		09/22/2009	32301	\$6,455.88
46	BUDROF, MARIE 400 COUNTRY CLUB DRIVE CHERRY HILL, NJ 08003		07/29/2009	6603	\$5,005.58
47	CALISE, ARLENE 85 COLD BROOK DRIVE CRANSTON, RI 02920		09/14/2009	12376	Undetermined
48	CALVIELLO, CARMELA M 2117 PLATINUM DR SUN CITY CENTER, FL 33573		07/24/2009	6153	\$10,000.00
49	CAMDEN YIELD STRATEGIES HZP9 AKA HALLMARK MASTER TRUST C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067	08-13555 (JMP)	09/21/2009	26084	\$78,500.00
50	CAMERON, WILLIAM & MARY 109 TRADING BLOCK LN FOREST, VA 24551		09/08/2009	10847	\$5,500.00
51	CANARY, JON T. 2333 W PROSPECT CHELAN, WA 98816		08/10/2009	7871	\$8,670.00
52	CANTRELL, JIMMY L. 2103 CYPRESS RUN DR. SUGAR LAND, TX 77478		07/27/2009	6225	\$16,050.00
53	CANTRELL, MARTHA L. 2103 CYPRESS RUN DR SUGAR LAND, TX 77478		07/27/2009	6224	\$16,050.00

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
54	CARL, RICHARD H. 2528 PRESTON WOOD DR PLANO, TX 75093		07/28/2009	6560	\$26,640.00
55	CARRICATO, FRANK N. SUCC-TTEE FBO THE JOAN M CARRICATO TR U/A/D 03/06/90 9149 CALLAWAY DR NEW PORT RICHEY, FL 34655-4615		09/21/2009	25248	\$29,998.81
56	CARTER, DORIS 4466 WEST PINE APT 2B ST. LOUIS, MO 63108		07/23/2009	5990	\$10,000.00
57	CARUSO, PATRICIA DALY 72970 CARRIAGE TRAIL PALM DESERT, CA 92260-6701		07/23/2009	5996	\$15,326.42
58	CARUSO, RICHARD A. 72970 CARRIAGE TRAIL PALM DESERT, CA 92260-6701		07/23/2009	5995	\$12,340.00
59	CEGELSKI, DAVID L 3534 NORCROSS LANE DALLAS, TX 75229		09/18/2009	18149	\$4,192.51
60	CENTODOCATI, RENATE S. 4740 CONNECTICUT AVE, NW # 711 WASHINGTON, DC 20008-5632		09/17/2009	15542	\$25,000.00
61	CENTURY SURETY COMPANY ATTN: JO DUCO, AVP/ASST. TREASURER 26255 AMERICAN DRIVE SOUTHFIELD, MI 48034	08-13555 (JMP)	09/21/2009	23849	\$1,152,906.94
62	CENTURY SURETY COMPANY ATTN: JO DUCO, AVP/ASST. TREASURER 26255 AMERICAN DRIVE SOUTHFIELD, MI 48034-6112	08-13555 (JMP)	09/21/2009	23850	\$751,732.50

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
63	CHAMEIDES, INBAL 8 AINTREE RD. GLEN-IRIS, VICTORIA, 3146 AUSTRALIA	08-13555 (JMP)	03/04/2009	3179	\$99,266.40*
64	CHAN, MICHAEL 94-512 MEHAME PL WAIPAHU, HI 96797-5813		09/21/2009	25080	\$11,954.75
65	CHAN, MICHAEL 94-512 MEHAME PL WAIPAHU, HI 96797-5813		10/02/2009	36065	\$11,954.75
66	CHASE, WILLIAM L. - IRA C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22739	\$25,000.00*
67	CHIRICHIGNO, JEAN 12625 MANTILLA RD SAN DIEGO, CA 92128		07/27/2009	6403	\$10,256.76
68	CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078		07/31/2009	6899	\$75,000.00
69	CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078		07/31/2009	6900	\$175,000.00
70	CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078		07/31/2009	6902	\$450,000.00
71	CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078		07/31/2009	6903	\$16,375.00
72	CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078		07/31/2009	6904	\$272,350.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
73	CLARK, KELLY C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22740	\$25,000.00*
74	CLAVIN, LINDA 340 7TH STREET-APT. D BRIGANTINE, NJ 08203-6405		09/22/2009	32482	\$75,000.00
75	CLEMENTS, JENNIFER J. 108 MAIN STEET GENOA, WI 54632		08/17/2009	8523	\$5,304.00
76	CODINA MAURA, LEOPOLDO D. URB. LOS ANGELES C/ GUADALMANSA 1 PISO 1- 2 SAN PEDRO DE ALCANTARA (MALAGA), SPAIN		09/21/2009	24287	\$33,590.00
77	COHEN, MARTIN TTEE IRVING E COHEN LIFE INS TRUST DTD 6/10/03 74 PEACEABLE HILL RD RIDGEFIELD, CT 06877-3619		10/07/2009	36889	\$32,538.87
78	COMPREHENSIVE INVESTMENT SERVICES C/O FREDERICK BLACK/TARA B ANNWEILER GREER, HERZ & ADAMS ONE MOODY PLAZA, 18TH FLOOR GALVESTON, TX 77550	08-13555 (JMP)	09/22/2009	31997	\$10,000,000.00
79	CONNOR, ROBERT L. 16104 LONE PINE ROAD NORTH LITTLE ROCK, AR 72118		09/28/2009	35406	\$13,175.82
80	CONTE, GERALD J. 8434 W. MERCER WAY MERCER ISLAND, WA 98040		08/07/2009	7651	\$25,000.00
81	CORNICK, JACK A. 707 ALDER ST. EDMONDS, WA 98020	08-13555 (JMP)	01/26/2009	1950	\$50,280.00

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
82	CORPORATE BOND PORTFOLIO, A PORTFOLIO OF SUNAMERICA SERIES TRUST ATTN: NORI L. GABERT, DEPUTY GENERAL COUNSEL 2929 ALLEN PARKWAY A28-40 HOUSTON, TX 77019	08-13555 (JMP)	09/17/2009	14938	\$1,211,640.00
83	CORSO, GREGORY 2711 EXETER PLACE SANTA BARBARA, CA 93105	08-13555 (JMP)	10/05/2009	36412	\$26,987.50
84	COTE, LEO G. 10 HAMMAN CIRCLE AVON, MA 02322	08-13555 (JMP)	09/17/2009	15729	\$40,000.00
85	COWARD, JANET I. 2 W 62ND ST BRANT BEACH, NJ 08008		06/15/2009	4892	\$20,000.00
86	COYNE, JEFFREY C 1054 BURNING TREE DRIVE CHAPEL HILL, NC 27517	08-13555 (JMP)	09/28/2009	35329	\$300,000.00*
87	COYNE, JEFFREY C. 1054 BURNING TREE DRIVE CHAPEL HILL, NC 27517	08-13555 (JMP)	09/25/2009	34964	\$300,000.00*
88	CRUZ, PEDRO J. 110 AURORA VISTA TRAIL AURORA, TX 76078	08-13555 (JMP)	05/05/2009	4161	\$25,000.00
89	CUTLER, JADE 40 COLLEGE STREET, SUITE 302 BURLINGTON, VT 05401	08-13555 (JMP)	08/05/2009	7424	\$396,250.00
90	CYMI BOND LP ATTN: JASON P MAHONEY 6450 SAND LAKE ROAD SUITE 200 DAYTON, OH 45414	08-13555 (JMP)	09/18/2009	16961	\$9,700,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
91	D.E. SHAW VALENCE PORTFOLIOS, L.L.C ATTN: BRANDON BAER 120 WEST 45TH STREET, 39TH FLOOR NEW YORK, NY 10036	08-13555 (JMP)	09/21/2009	21878	\$1,112,708.35
92	DAMIANI, FRED 17 NORWAY ROAD NORTH HAVEN, CT 06473-2932		09/18/2009	19313	\$2,500.00
93	DAMIANI, FRED A. 82 PENDLETON RD NEW BRITAIN, CT 060532106		09/18/2009	19314	\$2,500.00
94	DANKOWITZ, HAROLD 87 BUTTERNUT DRIVE WAYNE, NJ 07470	08-13555 (JMP)	08/03/2009	6983	\$7,565.93
95	DANKOWITZ, MILDRED 87 BUTTERNUT DRIVE WAYNE, NJ 07470	08-13555 (JMP)	08/03/2009	6982	\$5,239.16
96	DARUICH, MATILDE A. 14549 CANALVIEW DR. APT. C DELRAY BEACH, FL 33484-3769		09/14/2009	12330	\$20,000.00
97	DAVAL, DAVID P. 84 BELLHAVEN RD BELLPORT, NY 11713	08-13555 (JMP)	12/04/2008	1209	\$34,185.00
98	DAVID & INES GUYTON TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22333	\$25,000.00*
99	DAVID GILDIN REVOCABE TRUST P.O. BOX 1129 YONKERS, NY 10704-8129		09/08/2009	10763	\$35,834.08
100	DEAN HANLEY & HELENE A CAHEN FAMILY REV TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22334	\$37,500.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
101	DEBOTTARI, LINDA TTEE FBO LINDA DEBOTTARI U/A/D 03/19/87 1555 BRAESIDE CT PALM HARBOR, FL 34684-2401		09/10/2009	11156	\$50,000.00
102	DEBOTTARI, LINDA TTEE FBO LINDA DEBOTTARI U/A/D 03/19/87 1555 BRAESIDE CT PALM HARBOR, FL 34684-2401		09/15/2009	12860	\$25,414.43
103	DEL BOSCO, GENEVIEVE 301 THIRD AVE SPRING LAKE, NJ 07762		07/31/2009	6813	\$25,825.00
104	DERIEG, MICAH 10233 URAVAN ST. COMMERCE CITY, CO 80022	08-13555 (JMP)	01/29/2009	2387	\$1,127.18
105	DI RUSSO, GEORGE E. 1244 SE 22ND AVENUE OCALA, FL 34471	08-13555 (JMP)	09/10/2009	11069	\$1,100,000.00
106	DI RUSSO, GEORGE EDWARD & DOMENIC JTWROS 1244 SE 22ND AVENUE OCALA, FL 34471-2662	08-13555 (JMP)	09/10/2009	11068	\$50,000.00
107	DIES, BOB PO BOX 2299 WESTPORT, CT 06880	08-13555 (JMP)	09/23/2009	34557	\$50,000.00
108	DIESENHOUSE, DAVID 315 E. 68TH ST. APT. 3N NEW YORK, NY 10065	08-13555 (JMP)	09/14/2009	12267	\$3,264.00
109	DIMOND, JOAN D. TRUSTEE DIMOND FAMILY TRUST 54 COOLIDGE AVE NEEDHAM, MA 02492	08-13555 (JMP)	09/18/2009	19380	\$25,000.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
110	DIXEL IMAGES LTD CARAGH LODGE CARAGH LAKE KILLORGLIN CO. KERRY, IRELAND		09/22/2009	28411	\$7,500.00
111	DOLMETSCH, CARL 5707 WILLIAMSBURG LANDING DR. WILLIAMSBURG, VA 23185		11/23/2009	65688	Undetermined
112	DONNELLY, GERALD-JUDITH 513 TAUNSI CIRCLE LOUDON, TN 37774		07/24/2009	6140	\$12,671.00
113	DREW, JOHN R. 0N050 COBBLESTONE LANE WHEATON, IL 60187		07/27/2009	6361	\$29,880.00
114	DRUTZ, ALLAN 6585 KENSINGTON LANE UNIT 407 DELRAY BEACH, FL 33446		08/03/2009	7215	\$15,000.00
115	DU ROSARIO, RENATO 10675 GRAPNEL PL CUPERTINO, CA 95014	08-13555 (JMP)	07/30/2009	6758	\$50,000.00
116	DUFAU, FEDERICO ESTABAN RIVADAVIA 757 (1814) CANUELAS PROVINCIA DE BUENOS AIRES, ARGENTINA		09/22/2009	32311	Undetermined
117	DUNBAR, DAVID W & PETER M., SUCC CO-TTEES UAD 5/18/87 FBO ANN PECK DUNBAR ET UX 1857 OX BOW TRACE TALLAHASSEE, FL 32312-7550		09/28/2009	35249	\$19,999.45

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
118	DUVAL, RICHARD C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22734	\$50,000.00*
119	DWS INVESTMENT SA DWS INVEST SICAV 2, BOULEVARD KONRAD ADENAUER LUXEMBOURG, L-1115 LUXEMBOURG	08-13555 (JMP)	09/23/2009	34448	\$5,500,000.00
120	EDWARDS, VETTA TTEE VETTA EDWARDS REV. UV. TRUST 60 BAHIA TRACE CIR. OCALA, FL 34472		07/28/2009	6551	\$19,500.00
121	EISENBERG, DR. CARL S., IRA / MLPF&S CUSTODIAN 11042 N HEDGEWOOD LN MEQUON, WI 53092	08-13555 (JMP)	06/22/2009	4932	\$50,000.00
122	ENERGY INSURANCE MUTUAL INVESTMENT C/O MORGAN STANLEY INVESTMENT MANAGEMENT INC. ATTN: EDWARD HEARN ONE TOWER BRIDGE, 100 FRONT STREET, SUITE 1100 WEST CONSHOHOCKEN, PA 19428-2881	08-13555 (JMP)	11/11/2009	65393	\$727,500.00*
123	EPSTEIN, SALLY 183 OAK ST APT 406-C NEWTON, MA 02464-1497		08/03/2009	7028	\$25.02*
124	EQUITY OVERLAY FUND, LLC C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067	08-13555 (JMP)	09/21/2009	26080	\$89,795.00

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
125	ERICH BLOCH TRUST TR SPOOR TRUSTEE 184 MAIN ST PO BOX 694 LAKEVILLE, CT 06039	08-13555 (JMP)	09/23/2009	34615	\$50,000.00
126	ESTATE OF DOROTHY PALUMBO 610 DONATO CIRCLE SCOTCH PLAINS, NJ 07076	08-13555 (JMP)	07/31/2009	6832	\$17,593.00
127	EVANS, JAMES B. 9 CASTLE HILL LANE BRIDGEWATER, CT 06752	08-13555 (JMP)	04/06/2009	3688	\$58,808.00
128	FAORO, PETER & ISABELLE 6245 MORAIN AVENUE HAMMOND, IN 46324	08-13555 (JMP)	09/18/2009	18286	\$10,000.00*
129	FASSLER, LEONARD 800 WESTCHESTER AVE. STE 641N RYE BROOK, NY 10573	08-13555 (JMP)	09/22/2009	28417	\$100,005.15
130	FEDERATED BOND FUND, A PORTFOLIO OF FEDERATED INVESTMENT SERIES FUND, INC ATTN: G. ANDREW BONNEWELL, ASSISTANT SECRETARY 4000 ERICSSON DRIVE WARRENDALE, PA 15086-7561	08-13555 (JMP)	09/17/2009	15066	\$5,250,440.00
131	FEDERATED STRATEGIC INCOME FUND, A PORTFOLIO OF FEDERATED FIXED INCOME SECURITIES, INC. ATTN: G. ANDREW BONNEWELL, ASSISTANT SECRETARY 4000 ERICSSON DRIVE WARRENDALE, PA 15086-7561	08-13555 (JMP)	09/17/2009	15065	\$1,615,520.00
132	FEIGENBAUM, SHIRLEY 12 DRESSAGE COURT CHERRY HILL, NJ 08003	08-13555 (JMP)	09/22/2009	30696	\$30,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
133	FELDNER, CHARLENE 11388 SW 85 LANE MIAMI, FL 33173		10/01/2009	35924	\$10,000.00
134	FELTON, BONNITA 7824 CHARLESWORTH DEARBORN HEIGHTS, MI 48127		07/27/2009	6246	\$9,987.00
135	FINLEY, RICK J 1103 N HINTZ RD OWOSSO, MI 48867		09/14/2009	12091	\$11,250.00
136	FINLEY, TAMARA L 1103 N HINTZ RD OWOSSO, MI 48867		09/14/2009	12092	\$11,150.00
137	FINN, ROBERT M. PO BOX 572 BEDFORD, NY 10506-0572	08-13555 (JMP)	09/21/2009	21661	\$25,000.00
138	FIORILLO, RINALDO 1025 PHOSPHOR AVE. METAIRIE, LA 70005	08-13555 (JMP)	05/18/2009	4383	\$9,054.00
139	FLANDERS, DARRELL 760 MOHAWK RD. LINCOLN, ME 04457		08/21/2009	8973	\$6,366.60
140	FLINT, MONICA - PAUL OUDENHOVEN - PATRICIA OUDENHOVEN - CAROLINA OUDENHOVEN ARENALES 1020- (10) ACASSUSO BUENOS AIRES, 1641 ARGENTINA	08-13555 (JMP)	09/16/2009	13953	\$155,000.00
141	FLORENZA MARBLE & GRANITE, INC. PROFITS SHARING PLAN 497 BANYAN TREE LANE BUFFALO GROVE, IL 60089-4616		07/27/2009	6349	\$10,000.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
142	FLORILLO, RINALDO 1025 PHOSPHOR AVE. METAIRIE, LA 70005	08-13555 (JMP)	01/21/2009	1839	\$9,000.00
143	FMT CO CUST IRA FBO BERNADETTE L. BACHTLER 4783 BLOSSOM DR. DELRAY BEACH, FL 33445	08-13555 (JMP)	11/02/2009	61549	\$5,000.00*
144	FMT CO CUST IRA FBO WILLIAM R. BACHTLER 4783 BLOSSOM DR. DELRAY BEACH, FL 33445	08-13555 (JMP)	11/02/2009	61550	\$5,000.00*
145	FRENCH, LLOYD & JOYCE ONE HUNTINGTON AVE UNIT 1103 BOSTON, MA 02116		09/18/2009	19208	Undetermined
146	FRIDRICH, HEINZ 131 LONG PT DR FERNANDINA BEACH, FL 32034	08-13555 (JMP)	09/23/2009	34599	\$25,000.00
147	FRIDRICH, HEINZ 131 LONG PT DR FERNANDINA BEACH, FL 32034	08-13555 (JMP)	09/23/2009	34600	\$37,500.00
148	FRIEDLANDER, HARRY E 28 SEQUAMS LANE EAST WEST ISLIP, NY 11795		09/21/2009	24518	\$25,000.00
149	FRIEDMAN, HERMAN & FRANCES 2465 BRENTWOOD ROAD UNION, NJ 07083-6620	08-13555 (JMP)	04/14/2010	66528	\$25,000.00
150	FROST NATIONAL BANK MGMT AGENT FOR LCA-D WILSON CONTRUCTION CO. P.O. BOX 2950 SAN ANTONIO, TX 78299	08-13555 (JMP)	09/22/2009	32457	\$100,000.00
151	FUNDACION BARCELO C/ SAN JAIME, 4 PALMA DE MALLORCA-ILLES BALEARS, 07012 SPAIN		10/21/2009	43189	Undetermined

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
152	FUNG, LIT & JUDY L., JTEN C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22722	\$12,500.00*
153	GALIANI, JOHN & KATE C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22744	\$25,000.00*
154	GALVEZ, FERNANDO AYACUCHO 1510 PISO 6 , C1112AAB ARGENTINA		09/16/2009	13490	\$19,688.00
155	GANZKOW, BARBARA RUTH C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22742	\$12,500.00*
156	GENTILINI, ANTONIO & ULRIKE PO BOX 152 CADRO, CH 6965 SWITZERLAND	08-13555 (JMP)	10/14/2009	40272	\$15,876.51
157	GERIG, HENRY 4012 EL CAMINO AVE LAS VEGAS, NV 89102-0676	08-13555 (JMP)	08/14/2009	9009	\$100,000.00
158	GETTZ, CHARLES F. & GETTZ, JACQUELINE P. 4725 EIDSON RD ATLANTA, GA 30360-1937	08-13555 (JMP)	08/10/2009	7787	\$10,637.50
159	GIANNINI, KERMA J. IRA 116 STARLYN DRIVE PLEASANT HILL, CA 94523-3233	08-13555 (JMP)	08/17/2009	8440	\$20,000.00
160	GILLETTE-WENNER, CYNTHIA PO BOX 895 VOLCANO, HI 96785-0895		09/08/2009	10601	\$25,288.05

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
161	GILLIES, JAMES T. & GWENDOLYN M. 250 LATTINGTOWN ROAD LOCUST VALLEY, NY 11560		08/18/2009	8636	\$59,000.00
162	GIORGIO, MICHAEL F. 172 NEW SCHAEFFERSTOWN ROAD BERNVILLE, PA 19506		01/26/2009	1970	\$7,500.00
163	GIROUARD, RICHARD 64 R MAIN ST NEW CANAAN, CT 06840		09/22/2009	30543	\$37,500.00
164	GIROUARD, RICHARD 31G PUTNAM GREEN GREENWICH, CT 06830	08-13555 (JMP)	09/30/2009	35568	\$37,500.00
165	GLOSSER FAMILY TRUST, THE U/A DTD 12-28-1990 1340 MT. VERNON DR SAN GABRIEL, CA 91775	08-13555 (JMP)	08/24/2009	9258	\$2,620.00
166	GOLDSAND, PEARL CGM SPOUSAL IRA CUSTODIAN 8440 CASA DEL LAGO #23 A BOCA RATON, FL 33433-2153		07/30/2009	6681	\$5,138.70
167	GOOD CAPITAL CORP 9601 COLLINS AVENUE # T-3 BAL HARBOUR, FL 33154		09/22/2009	32052	\$43,448.80
168	GORDON, I. INGRID TTEE 4857-C ENFIELD AVENUE SKOKIE, IL 60077	08-13555 (JMP)	09/23/2008	6	\$100,000.00
169	GOULD, DAVID I. 10844 WHITE ASPEN LANE BOCA RATON, FL 33428	08-13555 (JMP)	02/09/2009	2751	\$47,000.00
170	GRAVES, CAROLYN S. & GRAVES, ROBERT E. TTEE 21511 US HWY 63 N STURGEON, MO 65284		07/31/2009	6788	\$15,000.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
171	GRAY, EDDIE 70 S. BURNET STREET APT 5Y EAST ORANGE, NJ 07018-3158		07/17/2009	5547	Undetermined
172	GREENBLATT FAMILY TRUST C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22723	\$25,000.00*
173	GREGORY, LANEIL TRUMP PLAZA #19G 529 S. FLAGLER DRIVE WEST PALM BEACH, FL 33401		09/10/2009	11168	\$50,000.00
174	GREGORY, RUBY T. 104 ACADIA POINT DRIVE THIBODAU, LA 70301		09/21/2009	24268	\$25,000.00
175	GRIFFIN, EDWARD 7829 CHATHAM AV NW NORTH CANTON, OH 44720	08-13555 (JMP)	07/27/2009	6327	\$2,500.00
176	GROCK, MARK 8596 EUREKA HEIGHTS COURT LAS VEGAS, NV 89178		11/24/2008	919	\$15,000.00
177	GRUBER, ROBERT W. 291 E. BURLINGTON ST. RIVERSIDE, IL		07/27/2009	6416	\$10,000.00
178	GRUBMAN, LENORE A. 60 ACORN ROAD WATCHUNG, NJ 07069-6259		09/17/2009	15723	\$25,205.00
179	GURVEY, LESLIE & LOIS 625 AVIGNON COURT ATLANTA, GA 30350-1050	08-13555 (JMP)	09/25/2009	34975	\$20,000.00
180	HAMPTON JR, RUSSEL S & JANICE HAMPTON 6150 MALVERN AVENUE ALTA LOMA, CA 91937-3736		08/20/2009	8847	\$30,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
181	HANK ABRONS & LI-HSIA WANT TRUST C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22745	\$25,000.00*
182	HANLEY, DEAN & HELENE CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22359	\$100,000.00*
183	HANSEN, JULIEN - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22335	\$25,000.00*
184	HAQUE, AISHA 171 WEST 57TH STREET APARTMENT 3C NEW YORK, NY 10019		09/22/2009	32727	\$30,000.00
185	HARLESS, GAIL W. 14 WATERLOO PLACE PALM COAST, FL 32164	08-13555 (JMP)	09/08/2009	10863	\$1,684.00
186	HARRINGTON, DORIS 51 FOREST AVE OLD GREENWICH, CT 06870	08-13555 (JMP)	09/23/2009	34612	\$100,000.00
187	HARRISON, DANA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22360	\$25,000.00*
188	HARRISON, RUSSELL J. & CYNTHIA A. JTEN CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22336	\$25,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
189	HEIDI G. WILSON FAMILY TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22343	\$25,000.00*
190	HENISE, JENNIFER PO BOX 2429 EDWARDS, CO 81632	08-13555 (JMP)	08/03/2009	6974	\$15,005.00
191	HERRICK, STEPHEN C. - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22337	\$25,000.00*
192	HICKMAN, ARTHUR AND EDITH 2401 WINNIPEG PUEBLO, CO 81004	08-13555 (JMP)	07/27/2009	6418	\$1,250.00
193	HOCHSTEIN FOUNDATION INC. C/O MASTERCRAFT PIPES 1418 AVENUE N BROOKLYN, NY 11230-5908	08-13555 (JMP)	10/26/2009	46711	\$125,000.00
194	HOCHSTEIN FOUNDATION INC. C/O MASTERCRAFT PIPES 1418 AVENUE N BROOKLYN, NY 11230-5908	08-13555 (JMP)	10/26/2009	46712	\$51,068.00
195	HOFFMAN, BERNARDO ALBERTO CENTENARIO 2949/601 11300 MONTEVIDEO, URUGUAY	08-13555 (JMP)	09/22/2009	32060	\$48,675.00
196	HOFFMAN, DONALD D. 3501 MOORE COURT WHEAT RIDGE, CO 80033		08/11/2009	8015	\$26,217.00
197	HOLES, AMOS P. 425 RABBIT HILL ROAD LA JOSE, PA 15753	08-13555 (JMP)	07/06/2009	5154	\$10,140.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
198	HORWITZ, LEAH 305 SAVAGE FARM DRIVE ITHACA, NY 14850	08-13555 (JMP)	12/17/2008	1365	\$137,500.00
199	HOSPITALS INSURANCE COMPANY INC 50 MAIN STREET SUITE 1220 WHITE PLAINS, NY 10606	08-13555 (JMP)	09/18/2009	16975	\$3,400,000.00
200	HOSPITALS INSURANCE COMPANY, INC ATTN: LORETO J. RUZZO, VICE PRESIDENT, GENERAL COUNSEL & SECRETARY 50 MAIN STREET, SUITE 1220 WHITE PLAINS, NY 10606	08-13555 (JMP)	08/19/2010	67028	\$850,000.00
201	HSBC BANK(URUGUAY)SA ***NO ADDRESS PROVIDED***	08-13555 (JMP)	09/22/2009	31885	Undetermined
202	HSBC GUYERZELLER BANK AG GENFERSTR. 8, P.O. BOX 1820 ZURICH, 8027 SWITZERLAND	08-13555 (JMP)	02/20/2009	2912	\$205,862.01
203	HUDSON, ROBERT K. 11953 WEST 27TH DRIVE DENVER, CO 80215		08/13/2009	8232	\$31,927.00
204	HUMMELL, HORACE & JUNE CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22362	\$12,500.00*
205	HYDE, JOHN PO BOX 145 WILLIAMSTOWN, MA 01267	08-13555 (JMP)	09/23/2009	34613	\$50,000.00
206	IRONS, KATHRYN A. 3125 KENNEDY DR APT 709 SALT LAKE CITY, UT 84108-2172		09/14/2009	12394	\$14,892.93

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
207	JACKSON, DONALD E. 101 CRESTLINE KERRVILLE, TX 78028		07/24/2009	6146	\$10,000.00
208	JACKSON, JACK DONALD PO BOX 939 EASTSOUND, WA 98245	08-13555 (JMP)	09/24/2009	34733	\$8,050.75
209	JACOBS, JULIA A. 18 NORTH BROADWAY APT 202 TARRYTOWN, NY 10591-3223	08-13555 (JMP)	09/22/2009	30816	\$54,877.50
210	JDD HOLDINGS, LIMITED PARTNERSHIP C/O MORGAN STANLEY INVESTMENT MANAGEMENT INC. ATTN: EDWARD HEARN ONE TOWER BRIDGE, 100 FRONT STREET, SUITE 1100 WEST CONSHOHOCKEN, PA 19428-2881	08-13555 (JMP)	11/11/2009	65391	\$275,000.00*
211	JEAN R. BRACKLEY + JOHN BRAKCLEY JR, JTWROS 4545 LAKELAND HARBOR LOOP BOX 489 LAKELAND, FL 33805	08-13555 (JMP)	08/03/2009	7282	\$44.00
212	JENSEN, DONNA 2834 CONCORD RD DELAND, FL 32720	08-13555 (JMP)	09/25/2009	35001	Undetermined
213	JEVTIC, MIHAILO M, M.D. CGM IRA ROLLOVER CUSTODIAN 866 HARBOR ISLAND CLEARWATER, FL 33767-1806	08-13555 (JMP)	09/10/2009	11159	\$24,165.26
214	JOAN CULVER TRUST C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596	08-13555 (JMP)	09/21/2009	22741	\$15,000.00*

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
215	JOAN MOORE CHARITY REMAINDER TRUST FOR NANCY COFFEY, MIKE BRABO TTEE C/O OPTIMUM GROWTH ADVISORS LLC 1745 MERRICK AVE # 21A MERRICK, NY 11566	08-13555 (JMP)	09/25/2009	34933	\$100,000.00
216	JOANN L. MCLEAN IRREVOCABLE LIVING TRUST CARE OF BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596	08-13555 (JMP)	09/21/2009	22348	\$25,000.00*
217	JOHN & CHRISTINE BERTKO CHARITABLE REMAINDER TRUST C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596	08-13555 (JMP)	09/21/2009	22737	\$25,000.00*
218	JOHN BOOTH REV. TRUST 8400 VAMO RD #309 SARASOTA, FL 34231	08-13555 (JMP)	09/14/2009	12363	\$25,000.00
219	JOHN DEERE PENSION TRUST C/O MAUREEN OCAMPO, CFA CHEIF COMPLIANCE OFFICER 2049 CENTRY PARK EAST, SUITE 330 LOS ANGELES, CA 90067	08-13555 (JMP)	09/21/2009	26149	\$75,573.00
220	JOHN WRIGHT & RUTH KISDADDON REVOCABLE TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596	08-13555 (JMP)	09/21/2009	22344	\$25,000.00*
221	JOHNSON, MICHAEL & NAN TEN/COM CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596	08-13555 (JMP)	09/21/2009	22345	\$25,000.00*
222	JONES, ELISE P 12811 HELM DRIVE JACKSONVILLE, FL 32258	08-13555 (JMP)	09/08/2009	10798	\$10,021.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
223	JORDAN, LOIS A. & FREDRICK L, SR., JTWROS 9059 DUPONT AVENUE SPRING HILL, FL 34608-4613		10/08/2009	37087	\$10,000.00
224	KADISH, MELVIN 11933 FOUNTAINSIDE CIRCLE BOYNTON BEACH, FL 33437		11/30/2009	65770	\$10,000.00
225	KAFKA, CAROL MICHAEL R. COLLINS 8 S MICHIGAN AVENUE, STE. 1414 CHICAGO, IL 60603	08-13555 (JMP)	02/02/2009	2498	\$166,527.00
226	KANESHIRO, SHIRLEY M.H. 1279 ALA NAPUNANI STREET HONOLULU, HI 96818-1626	08-13555 (JMP)	09/08/2009	10602	\$25,318.05
227	KANNO, WILFRED N., TTEE KANNO, BRENDA K., TTEE FBO WILFRED N. KANNO RLT 98-1806 KILEKA PL AIEA, HI 96701-1604	08-13555 (JMP)	09/08/2009	10609	\$16,328.57
228	KASPAR, THERESA D. P.O. BOX 1637 ASPEN, CO 81612		08/14/2009	8277	\$24,330.00
229	KASSATLY, RICHARD MR & MRS. TRUMP PLAZA #19G 529 S. FLAGLER DRIVE W. PALM BEACH, FL 33401	08-13555 (JMP)	09/10/2009	11167	\$993.00*
230	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13555 (JMP)	10/26/2009	46343	Undetermined

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
231	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13600 (JMP)	10/26/2009	46344	Undetermined
232	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13664 (JMP)	10/26/2009	46345	Undetermined
233	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13885 (JMP)	10/26/2009	46346	Undetermined
234	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13893 (JMP)	10/26/2009	46348	Undetermined
235	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13899 (JMP)	10/26/2009	46349	Undetermined
236	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13900 (JMP)	10/26/2009	46350	Undetermined

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
237	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13901 (JMP)	10/26/2009	46351	Undetermined
238	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13902 (JMP)	10/26/2009	46352	Undetermined
239	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13904 (JMP)	10/26/2009	46353	Undetermined
240	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13905 (JMP)	10/26/2009	46354	Undetermined
241	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13906 (JMP)	10/26/2009	46355	Undetermined
242	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13907 (JMP)	10/26/2009	46356	Undetermined

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
243	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13908 (JMP)	10/26/2009	46357	Undetermined
244	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	09-10108 (JMP)	10/26/2009	46358	Undetermined
245	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	09-10137 (JMP)	10/26/2009	46359	Undetermined
246	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	09-10558 (JMP)	10/26/2009	46360	Undetermined
247	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	09-10560 (JMP)	10/26/2009	46361	Undetermined
248	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	09-12516 (JMP)	10/26/2009	46362	Undetermined
249	KEHE, DOLORES J. 16620 N AGATE KNOLL PL FOUNTAIN HILLS, AZ 85268-1518	08-13555 (JMP)	09/21/2009	25095	\$5,000.00

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
250	KEITH C. JAMES TRUST DTD 4/17/76 JOYCE M JAMES & ALAN A ZAGRODNIK, CO-TTEES 961 N. COWBOY CANYON DR GREEN VALLEY, AZ 85614	08-13555 (JMP)	03/12/2009	3301	\$45,000.00
251	KELLY, KENNETH MOY GLASS STROKESTOWN COUNTY ROSCOMMON, IRELAND	08-13555 (JMP)	09/24/2009	34821	\$50,000.00
252	KELSEY, DONNA R. ROLLOVER IRA (P) 842 A 16TH AVE. HONOLULU, HI 96816-4124	08-13555 (JMP)	08/31/2009	9882	\$24,318.05
253	KELSEY, DONNA R. ROLLOVER IRA (P) 842 A 16TH AVE. HONOLULU, HI 96816-4124	08-13555 (JMP)	08/31/2009	9883	\$25,318.05
254	KHAN, AZRA 74 DUFFERIN AVENUE BRANTFORD, ON N3T 4P5 CANADA		09/28/2009	35061	\$40,000.00
255	KINSLEY, BLANCHE - IRA 7510 E THOMAS ROAD # 219 SCOTTSDALE, AZ 85251	08-13555 (JMP)	09/24/2009	34739	\$8,352.56
256	KLEIN, WILLIAM I. P.O. BOX 253 ROCKAWAY, NJ 07866-0253	08-13555 (JMP)	07/20/2009	5708	\$7,500.00
257	KOCHAN, JANE L & JOAN R. CO-TTEES FBO KOCHAN TRUST U/A/D 7/15/92 100 PIERCE ST. PENTHOUSE 5 CLEARWATER, FL 33756-5140	08-13555 (JMP)	09/10/2009	11160	\$19,600.00

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
258	KOCHAN, JANEEN ADRION TTEE FBO JANEEN A. KOCHAN REV TRUST U/A/D 04/10/00 17 AVIATION DR. WINTER HAVEN, FL 33881-1146	08-13555 (JMP)	09/10/2009	11161	\$24,725.00
259	KOCHAN, JOAN R 331 CLEVELAND ST #903 CLEARWATER, FL 33755-4027	08-13555 (JMP)	09/15/2009	12859	\$30,250.10
260	KOCHAN, JOAN R. 331 CLEVELAND ST #903 CLEARWATER, FL 33755-4027	08-13555 (JMP)	09/10/2009	11162	\$67,775.00
261	KOCISCIN, JOSEPH 7 GRAMERCY DRIVE PISCATAWAY, NJ 08854	08-13555 (JMP)	09/23/2009	34604	\$25,000.00
262	KOVATCH, MARY 37 SPRINGLAWN DRIVE LAKEWOOD, NJ 08701	08-13555 (JMP)	05/11/2009	4252	\$28,750.00
263	LACY, ROANE M., JR PO BOX 367 WACO, TX 76703	08-13555 (JMP)	05/18/2009	4401	\$50,376.00
264	LAM, KANOI & JEFFREY S O CO - TTEES KANOI LAM 113A KAELELOI PL HONOLULU, HI 96821-2440	08-13555 (JMP)	08/31/2009	9884	\$49,840.50
265	LANE, CHARLENE ANN 944 N.W. SPRUCE RIDGE DR. B-6 STUART, FL 34994	08-13555 (JMP)	10/10/2008	159	\$8,000.00
266	LANGIN, JOHN PETER, JR. 19 HICKORY COURT WALLINGFORD, CT 06492-4372	08-13555 (JMP)	09/14/2009	12257	\$15,431.70
267	LANGIN, JR., JOHN PETER 19 HICKORY COURT WALLINGFORD, CT 06492-4372	08-13555 (JMP)	04/13/2009	3768	\$15,807.91

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
268	LAU YUEN LIN JOANNA C/O EDRIC TSIM BARCLAYS BANK, 43F CITIBANK TOWER 3 GARDEN ROAD, CENTRAL , HONG KONG	08-13555 (JMP)	09/28/2009	35095	\$200,000.00
269	LAUDER, JUNE/ROBERT 13425 MARGATE ST SHERMAN OAKS, CA 91401		09/11/2009	11593	\$8,500.00
270	LAUTEN, ROBERT C. & CATHERINE K. JTEN 10 GOWER ROAD TOMS RIVER, NJ 08757	08-13555 (JMP)	09/22/2009	32303	\$5,132.48
271	LAZENBY, G. WILLIAM CGM IRA ROLLOVER CUSTODIAN TWO SEASIDE LANE UNIT 803 BELLEAIR, FL 33756-1988	08-13555 (JMP)	09/10/2009	11164	\$50,000.00
272	LENORE KRAVETZ FAMILY TRUST LENORE KRAVETZ 24 CHIPPING HILL PLYMOUTH, MA 02360	08-13555 (JMP)	08/03/2009	6957	\$21,593.76
273	LENORE KRAVETZ FAMILY TRUST 24 CHIPPING HILL PLYMOUTH, MA 02360	08-13555 (JMP)	08/03/2009	6959	\$21,593.76
274	LEVINE, CAROL 4 EQUESTRIAN COURT UPPER BROOKVILLE, NY 11545-2638	08-13555 (JMP)	09/17/2009	15098	\$50,445.00
275	LEWIS, JERRY, JR. 5870 S. CITRUS AVE. LOS ANGELES, CA 90043	08-13555 (JMP)	07/29/2009	6613	\$9,144.12

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
276	LI, MAN LING FLORENCE FLAT 3029, BLOCK 30, BAGUIO VILLA 555 VICTORIA RD POKTULAM, HONG KONG	08-13555 (JMP)	09/28/2009	35094	\$100,000.00
277	LITMAN, SAMUEL 1011 B BUCKINGHAM DR MANCHESTER, NJ 08759		07/30/2009	6705	\$54.00
278	LIU,BING XIA 5 ASH PLACE GREAT NECK, NY 11021		09/22/2009	30763	\$9,735.80
279	LIVERMORE, JAMES M. - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596	08-13555 (JMP)	09/21/2009	22346	\$25,000.00*
280	LOVE, GORDON S. C/O RAYMOND JAMES & ASSOCIATES, INC. 105 36 GREEN SPRINGS DR TAMPA, FL 33626	08-13555 (JMP)	08/17/2009	8521	\$11,202.07
281	LOWE, MARC D 13501 BAYLISS ROAD LOS ANGELES, CA 90049	08-13555 (JMP)	07/27/2009	6454	\$49,997.01
282	LOWE, WAYNE D 1075 W CALIFORNIA AVE MILL VALLEY, CA 94941	08-13555 (JMP)	07/27/2009	6451	\$49,996.01
283	LOWE, WAYNE D & CAROLE T LOWE 2000 TRUST 1075 W CALIFORNIA AVE MILL VALLEY, CA 94941	08-13555 (JMP)	07/27/2009	6452	\$24,996.01
284	LOWERY, W.W. 354 BONNYNECK DR. GEORGETOWN, SC 29440	08-13555 (JMP)	09/22/2009	31401	\$75,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
285	LUCENTE, EDWARD E & HELAINE F 6350 SW 107TH AVE PINCREST, FL 33156	08-13555 (JMP)	09/23/2009	34614	\$75,000.00
286	MAAS, KARL A. 6 BOYD DRIVE NEWBURYPORT, MA 01950		09/14/2009	12369	\$9,977.27
287	MACHEMEHL, MICHAEL G. - IRA 3219 MANOR GROVE KINGWOOD, TX 77345-1270	08-13555 (JMP)	09/08/2009	10716	\$72,750.00
288	MALONE, RICHARD 615 BAYSHORE DRIVE APARTMENT 700 FORT LAUDERDALE, FL 33304-3937		09/15/2009	12862	\$18,329.24
289	MANN, KATHERYN & GEORGE C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22731	\$5,000.00*
290	MANN, RICHARD C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22733	\$50,000.00*
291	MANNIX, JEANNETTE 10808 S. LAWNSDALE CHICAGO, IL 60655	08-13555 (JMP)	09/22/2009	31326	\$5,079.50
292	MANZI, VINCENT P. & CONSTANCE J. 3623 STROLLING WAY TALLAHASSEE, FL 32311		07/27/2009	6353	\$7,500.00
293	MAPLETON INTERNATIONAL LIMITED C/O OLIVIA PEREYRA 1441 BRICKELL AVENUE 17TH FL MIAMI, FL 33131	08-13555 (JMP)	09/21/2009	22591	\$250,234.03

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
294	MARCELLUS CEMETERY ASSOC. HUGH L. NORRIS, TREASURER P.O. BOX 145 MARCELLUS, NY 13108-0145		02/01/2010	66196	\$7,000.00
295	MARCH, MONICA C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22732	\$25,000.00*
296	MARTYN, LORNA HAYES CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22347	\$25,000.00*
297	MATSUMOTO, MASAYUKI 705 TOWNSHIP LINE RD BELLE MEAD, NJ 08502		07/28/2009	6521	\$10,238.00
298	MATTINA, CHARLES & MARY JANE 176 HUBBARD STREET LENOX, MA 01240	08-13555 (JMP)	07/27/2009	6417	\$10,000.00
299	MCCAHAH, RUTH CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22363	\$12,500.00*
300	MCDONALD, JOAN 5460 N. VIA VELASQUEZ TUCSON, AZ 85750	08-13555 (JMP)	09/23/2009	34545	\$75,000.00
301	MCDONALD, RICHARD L., IRA 400 SPRIGG STREET CHARLES CITY, NY 50616		07/27/2009	6424	\$12,743.70
302	MCELHENY, LESLIE M. CGM IRA BENEFICIARY CUSTODIAN 18110 OLD PELICAN BAY DR. FORT MYERS BEACH, FL 33931-2353		09/18/2009	18289	\$5,055.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
303	MEADOWS, TERRY R., TTEE FBO TERRY R MEADOWS U/A/D 02-10-2006 2856 KENSINGTON TRACE TARPON SPRINGS, FL 34688-8419		09/17/2009	15710	\$25,000.00
304	MEEK, CHERYL A. 117 PARK AVE CHARLES CITY, IA 50616		07/27/2009	6370	\$10,000.00
305	MELLITZ, C. & J. TTEES CLAIRE R. MELLITZ REV TRUST THE MCAULEY, APT A112 275 STEELE ROAD WEST HARTFORD, CT 06117-2716	08-13555 (JMP)	07/27/2009	6379	\$10,076.00
306	MENACHE, ISAAC COHEN 4045 SHERIDAN AVE APT # 255 MIAMI BEACH, FL 33140	08-13555 (JMP)	09/22/2009	30551	\$24,988.98
307	MENCHEL, JAN 80-03 HOLLIS HILLS TERRACE QUEENS VILLAGE, NY 11427	08-13555 (JMP)	01/20/2009	4304	\$26,355.89
308	MENCHEL, JAN AND MARILYN 80-03 HOLLIS HILLS TERRACE QUEENS VILLAGE, NY 11427	08-13555 (JMP)	01/20/2009	4306	\$26,590.39
309	MENCHEL, MARILYN 80-03 HOLLIS HILLS TERRACE QUEENS VILLAGE, NY 11427	08-13555 (JMP)	01/20/2009	4305	\$25,003.59
310	MENCHEL, STEVE AND JODIE 40 CAUMSETT WOODS LANE WOODBURY, NY 11797	08-13555 (JMP)	01/15/2009	4299	\$17,198.11
311	MENCHEL, STEVE CUST. FOR DAVID MENCHEL 40 CAUMSETT WOODS LANE WOODBURY, NY 11797	08-13555 (JMP)	01/15/2009	4300	\$7,499.71

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
312	MENCHEL, STEVE CUST. FOR SHAUN MENCHEL 40 CAUMSETT WOODS LANE WOODBURY, NY 11797	08-13555 (JMP)	01/15/2009	4298	\$7,499.71
313	MEREDITH SOPHER AND THE MEREDITH SOPHER TRUST C/O KENDALL COFFEY AT COFFEY BURLINGTON 2699 S. BAYSHORE DR. PENTHOUSE MIAMI, FL 33133	08-13555 (JMP)	03/27/2009	3536	\$506,480.00
314	MEYERS, VICTOR H. 61655 TORO CANYON WAY LA QUINTA, CA 92253	08-13555 (JMP)	05/06/2009	4171	\$14,000.95
315	MILLER, SANDRA PFUND CGM IRA ROLLOVER CUSTODIAN 331 CLEVELAND ST. #2401 CLEARWATER, FL 33755-4038		09/10/2009	11165	\$50,000.00
316	MILLER, WENDY 8 SPRUCE LANE MORRISTOWN, NJ 07960	08-13555 (JMP)	09/21/2009	25102	\$15,264.00
317	MILNE, WILLIAM L. 1020 SCHENDEL ROAD IRWIN, PA 15642	08-13555 (JMP)	08/10/2009	7786	\$24.00
318	MIORE, SRLOYME CHAJEM 1V COEDوبا 2761 PISO 6 APTO.A 1187 BUENOS AIRES , ARGENTINA		09/14/2009	12559	\$37,500.00
319	MOELLER, ROBERT F. 5 DEER POINT TRL MADISON, WI 53719		07/23/2009	5984	\$37,000.00
320	MOESLER, GUENTHER A 29411 ENDRESS WAY CANNON FALLS, MN 55009		09/28/2009	35272	\$10,370.00

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
321	MOFFATT, BARBARA - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22349	\$25,000.00*
322	MOISA, ROBBIN 184-65 MIDLAND PARKWAY JAMAICA ESTATES, NY 11432		09/21/2009	25252	\$10,000.00
323	MONTUOSO, LEONARDO GARONA 625 LOMAZ DE ZAMORA PAIS BS AS. C.P. 1832 , ARGENTINA	08-13555 (JMP)	09/28/2009	35302	\$20,000.00
324	MONUMENTAL LIFE INSURANCE COMPANY C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067	08-13555 (JMP)	09/21/2009	26083	\$951,625.00
325	MORGAN STANLEY INSTITUTIONAL FUND TRUST, MUNICIPAL PORTFOLIO C/O MORGAN STANLEY INVESTMENT MANAGEMENT, INC. ATTN: EDWARD HEARN ONE TOWER BRIDGE, 100 FRONT STREET, SUITE 1100 WEST CONSHOHOCKEN, PA 19428-2881	08-13555 (JMP)	11/11/2009	65392	\$2,587,500.00*
326	MORRIS, MARJORIE H. 86 RING NECK DR. HARRISBURG, PA 17112-1425		07/16/2009	5425	\$20,000.00
327	MOTOZAKI, ROBERT M. & NOBUKO E. 1376 FRONTIER ST RENO, NV 89503	08-13555 (JMP)	08/17/2009	8371	\$13,130.00

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
328	MUNOZ, CLAUDIA URCUYO PO BOX 152-6150 SANTA ANA SAN JOSE, COSTA RICA	08-13555 (JMP)	09/15/2009	12752	\$19,125.00
329	MURIEL S. SCHWERTOK REV TRUST 6355 SWEET MAPLE LANE BOCA RATON, FL 33433	08-13555 (JMP)	09/14/2009	12213	\$50,000.00
330	MURPHY, JUDITH 3630 HERON PT CT BONITA SPRINGS, FL 34134-4912	08-13555 (JMP)	09/23/2009	34547	\$25,000.00
331	MUSCARELLA, EILEEN 24 IDLEWOOD AVE NORTH DARTMOUTH, MA 02747	08-13555 (JMP)	09/25/2009	35002	\$3,746.55
332	MUSCARELLA, MICHAEL J. 1 MOHAWK DRIVE SEEKONK, MA 02771		09/28/2009	35333	\$4,987.00
333	NAPOLITANO, EARLINE CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22361	\$25,000.00*
334	NAUMANN, KARL 105 INLET DRIVE INDENHURST, NY 11752		09/17/2009	15541	\$25,000.00
335	NAVAMUEL, ROCK 16399 SW 28 STREET MIRAMAR, FL 33027		07/20/2009	5620	\$17,315.00
336	NAVARRO, CARLOS R RODRIGUES DEJA 848 (1828) BANFIELD BUENOS AIRES, ARGENTINA		09/22/2009	32440	Undetermined

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
337	NIEMAN-SMITH, ANN - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22350	\$25,000.00*
338	NOLAN, KATHERINE M AND MOHLER JTWORS, LISSA T 1520 N.E. 7TH ST. FORT LAUDERDALE, FL 33304-2945		09/15/2009	12861	\$13,160.04
339	NORMAN M. KRAVETZ FAMILY TRUST NORMAN M. KRAVETZ 24 CHIPPING HILL PLYMOUTH, MA 02360		08/03/2009	6960	\$21,593.76
340	NYE, BRUCE & RISA JTEN CARE OF: BEDELL INVESTMENTS COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22351	\$25,000.00*
341	O'BRIEN, BRENT & ANDREA JTEN CARE OF: BEDELL INVESTMENTS COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22352	\$12,500.00*
342	O'BRIEN, EDWARD T.JR, TTEE UAD 10-9-1991 3376 FERNCLIFF LANE CLEARWATER, FL 33761-1411		09/18/2009	18291	\$6,800.00
343	OLIVETAN BENEDICTINE SISTER, INC. P.O. DRAWER 130 JONESBORO, AR 72403-0130	08-13555 (JMP)	08/10/2009	7763	\$75,000.00
344	OLSHAUSEN FAMILY TRUST RESIDUAL UAD 6/19/84 R. DETLEV & BERNARD J. OSLHAUSEN TTEES 1 BALDWIN AVE. APT 624 SAN MATEO, CA 94401-3850	08-13555 (JMP)	08/31/2009	9930	\$2,500.00

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
345	P MCVEY-RITSICK CONSERVATOR ESTATE FOR MERYLE H. BUERKENS C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22738	\$25,000.00*
346	PAKNA, PHYLLIS 1 LONGWORTH AVENUE DIX HILLS, NY 11746	08-13555 (JMP)	12/04/2008	1208	\$29,526.00
347	PALANKER, RICHARD 262 ISLEWAY PALM BEACH GARDENS, FL 33418		09/16/2009	13397	\$375,000.00
348	PARODY GLOBAL ASSETS LIMITED CASILLA DE CORREO 53914 PUNTA DEL ESTE MALDONADO, URUGUAY	08-13555 (JMP)	09/21/2009	22800	\$45,400.00
349	PARTRIDGE, CHAS 2030 W. PERIWINKLE WAY CHANDLER, AZ 85248-4269		07/28/2009	6541	\$86,745.69
350	PATTON, JAMES D. 1571 E. ERIE APT. 306 SPRINGFIELD, MO 65804		07/27/2009	6456	\$4,240.00
351	PAUL G. EPSTEIN PROFIT SHARING PLAN C/O PAUL G. EPSTEIN 400 BERRY LANE MEDIA, PA 19063	08-13555 (JMP)	09/22/2009	31087	\$260,000.00
352	PAZ VIDELA, LIDIA JOSEFA AV. DEL LIBERTADOR 4854-4 ""B"" (1426) CIUDAD DE BUENOS AIRES BUENOS AIRES, ARGENTINA	08-13555 (JMP)	09/23/2009	34520	\$82,500.00

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OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
353	PERICH FAMILY TRUST, THE - KAREN JAPNGIC TRUSTEE C/O OPTIMUM GROWTH ADVISORS, LLC 1745 MERRICK AVE #21A MERRICK, NY 11566		09/25/2009	34935	\$100,000.00
354	PETERSON, JAMES W. BARBARA A. PETERSON 70 SYCAMORE ROAD SOUTH WINDSOR, CT 06074	08-13555 (JMP)	07/20/2009	5704	\$14,088.00
355	PETROSSIAN, CHRISTOPHER 4407 BEULAH DRIVE LA CANADA FLINTRIDGE, CA 91011	08-13555 (JMP)	09/08/2009	10792	\$116,075.29
356	PETROSSIAN, VAHAK 1547 GOLF CLUB DRIVE GLENDALE, CA 91206	08-13555 (JMP)	09/08/2009	10808	\$21,896.00
357	PICKFORD, NANCY T. - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22353	\$25,000.00*
358	PINKO, MICHAEL L.T.D P.O.B. 345 NESHER, 36602 ISRAEL	08-13555 (JMP)	09/25/2009	34908	\$28,448.57
359	PIZZA, DORIS - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22354	\$17,500.00*
360	PLC GROUP LIMITED C/O EDRIC TSIM BARCLAYS BANK, 43F CITIBANK TOWER 3 GARDEN ROAD, CENTRAL , 29032074 HONG KONG	08-13555 (JMP)	09/28/2009	35096	\$100,000.00

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
361	PODGURSKI, MICHAEL T 107 LANDING ROAD MILLER PLACE, NY 11764		07/24/2009	6099	\$25,000.00
362	POLYCHRONIS, PHAEDRA 1611 N. PACIFIC AVE GLENDALE, CA 91202	08-13555 (JMP)	09/25/2009	34950	\$5,000.00
363	POLYCHRONIS, THALIA F. 1611 N. PACIFIC AVE GLENDALE, CA 91202	08-13555 (JMP)	09/25/2009	34951	\$5,000.00
364	POWERS, CLORINDA M. CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22355	\$12,500.00*
365	QUAH,SHIRLEEN FLAT F.37/F. TOWER 2 1 AUSTIN ROAD WEST TSIM SHA TSUI KOWLOON, HONG KONG		08/06/2009	7539	Undetermined
366	RAE, THOMAS W. 3 KENSINGTON COURT OLD GREENWICH, CT 06870		07/22/2009	5892	Undetermined
367	RAGO, ROBERT P. 1230 CLEVELAND ROAD GLENDALE, CA 91202		09/22/2009	30786	\$15,314.03
368	RAIBALDI, JANET CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22358	\$25,000.00*
369	RALPH D. BURLEY LIVING TRUST RALPH D. BURLEY, TRUSTEE 11572 PINE TREE PLACE STRONGSVILLE, OH 44136	08-13555 (JMP)	04/10/2009	3745	\$41,737.74

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
370	RALPH D. BURLEY LIVING TRUST RALPH D. BURLEY, TRUSTEE 11572 PINE TREE PLACE STRONGSVILLE, OH 44136		07/22/2009	5887	\$41,625.00
371	RAMAPO ANCHORAGE CAMP INC. PO BOX 266 RHINEBECK, NY 12572		09/17/2009	15212	\$1,000.00
372	RAMON & CORA REGLOS REV TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22364	\$25,000.00*
373	RAPP, EVELYN M. 1433 DEWITT ST. PORT CHARLOTTE, FL 33952		07/24/2009	6129	\$10,000.00
374	REDBOURN PARTNERS LTD. C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067	08-13555 (JMP)	09/21/2009	26148	\$54,375.00
375	REESE, STEPHANIE & RICHARD 1071 SHELDON AVE STATEN ISLAND, NY 10309		07/27/2009	6247	\$15,305.25
376	REGLOS FAMILY REVOCABLE TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22357	\$12,500.00*
377	RETAIL CLERKS PENSION TRUST C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067	08-13555 (JMP)	09/21/2009	26078	\$132,042.00

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
378	RETAIL CLERKS PENSION TRUST C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067	08-13555 (JMP)	09/21/2009	26082	\$66,090.00
379	RICHARDS, JAMES N 1513 OCEAN SHORE BLVD APT C9 ORMOND BEACH, FL 32176-3643		08/24/2009	9203	Undetermined
380	RIVER RIDGE CAPITAL CORP. 301 EAST 79TH ST. APT. 34C NEW YORK, NY 10075		09/11/2009	11595	\$100,000.00
381	RIVERRIDGE CAPITAL ATTN: LINDA RUBIN 301 E 79TH ST APT 34C NEW YORK, NY 10075		09/16/2009	13337	\$100,000.00
382	RIVERSIDE MANAGEMENT INC MICHAEL R. COLLINS 8 S MICHIGAN AVENUE, STE. 1414 CHICAGO, IL 60603	08-13555 (JMP)	02/02/2009	2497	\$463,128.00
383	RIZZUTI, THOMAS A. SR & PATRICIA J. 4 JACKSON AVENUE BRADFORD, PA 16701-1202		07/30/2009	6700	\$4,000.00
384	ROBERT S. BLOCK, CAROL BLOCK REVOCABLE LIVING TRUST ROBERT S. BLOCK, TRUSTEE 2695 SPEARPOINT DR RENO, NV 89509	08-13555 (JMP)	09/16/2009	13301	\$529,000.00
385	RODRIGUES, ROD J. C/O OPTIMUM GROWTH ADVISORS, LLC 1745 MERRICK AVE #21A MERRICK, NY 11566		09/25/2009	34936	\$100,000.00

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
386	ROMANO FERNANDEZ DEL VALLE, MONICA PASEO DE LA REFORMA 2430 - D COL. LOMAS ALTAS, CP11950 MEXICO	08-13555 (JMP)	09/18/2009	18903	\$107,950.00*
387	ROMERO, ALBERTO DANIEL AV. RIVADAVIA 2167 1822 VALENTIN ALSINA BUENOS AIRES, ARGENTINA	08-13555 (JMP)	09/24/2009	34769	\$19,900.00
388	ROMERO, JOSE CARLOS AV. RIVADAVIA 2167 1822 VALENTIN ALSINA BUENOS AIRES, ARGENTINA	08-13555 (JMP)	09/24/2009	34768	\$19,900.00
389	ROSENTHAL, ROBERT J PO BOX 5965 CHICAGO, IL 60680		09/18/2009	18206	\$3,978.40
390	ROSS, MARIAN M 236 BROOKWOOD DRIVE WILLIAMSBURG, VA 23185		09/11/2009	11564	\$10,950.49
391	ROTHENBERG, JAY CGM IRA BENEFICIARY CUSTODIAN 3268 COBB'S DR PALM HARBOR, FL 34684-1636		09/21/2009	25436	\$19,999.45
392	ROULETT, DARIA A 6 CEDAR PLACE GARDEN CITY, NY 11530-5927		07/20/2009	5752	Undetermined
393	ROWLEY, JUDY 71 BENJAMIN ST. OLD GREENWICH, CT 06870-1833	08-13555 (JMP)	09/22/2009	31402	\$75,000.00
394	ROWLEY, PETER 71 BENJAMIN ST. OLD GREENWICH, CT 06870-1833	08-13555 (JMP)	09/22/2009	31403	\$75,000.00

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
395	ROZZO, FRANCIS A. AND ELIZABETH R. 226 NORTH SWINTON AVE. DELRAY BEACH, FL 33444	08-13555 (JMP)	09/08/2009	10663	\$78,020.43
396	SAKABA, MELVIN 2920 PAPALI ST HONOLULU, HI 96819-3049		09/08/2009	10607	\$25,158.05
397	SAKAI, MICHAEL J. AND MONA L. TTEE FBO MICHAEL J. SAKAI RLT 650 KAEKEEKE WAY HONOLULU, HI 96821-2407		09/14/2009	12393	\$7,345.96
398	SAKUDA, GAYLYNNE L 2805 PALI HWY HONOLULU, HI 96817-1458		09/08/2009	10603	\$25,318.05
399	SALAMA, RAFAEL EDUARDO OR FELISA NORMA SUDOARG CORONEL DIAZ 2170 PISO 12, DEPARTAMENTO A BUENOS AIRES, ARGENTINA	08-13555 (JMP)	09/21/2009	24167	\$29,418.00
400	SALAZAR, FRANCISCO CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22356	\$25,000.00*
401	SALZMAN, YUR & MARIANNA SALZMAN 6 SHAW LANE HARTSDALE, NY 10530		08/07/2009	7657	\$5,573.70
402	SAND, MELVIN 50 WEST HILL RD WOODCLIFF LAKE, NJ 07677		09/23/2009	34608	\$10,000.00
403	SANDERS, LEWIS TILLMAN 5214 LAKEHURST DRIVE NORTHPORT, AL 35473-1977		07/31/2009	6841	\$10,000.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
404	SBLI USA MUTUAL LIFE INSURANCE COMPANY, INC. C/O MORGAN STANLEY INVESTMENT MANAGEMENT, INC. ATTN: EDWARD HEARN ONE TOWER BRIDGE, 100 FRONT STREET, SUITE 1100 WEST CONSHOHOCKEN, PA 19428-2881	08-13555 (JMP)	11/11/2009	65394	\$950,000.00*
405	SCHIMMEL, HERBERT, GUARDIAN FOR ROSE PUZIO PO BOX 669 SARASOTA, FL 34230-0669		09/14/2009	12244	\$35,000.00
406	SCHLIEF, LEONARD AND JUDY 4365 40TH ST SW WAVERLY, MN 55390		07/27/2009	6420	\$25,000.00
407	SEEMAN, MURRAY 6 GRACE AVENUE GREAT NECK, NY 11021-2419		09/16/2009	13372	\$1,536.00
408	SEIVER, MARTIN - IRA 61 E. EASTGATE DRIVE BOYNTON BEACH, FL 33436		07/22/2009	5899	\$7,500.00
409	SEPIRA, PETER THOMPSON 2710 MCDIVITT RD. MADISON, WI 53713	08-13555 (JMP)	11/02/2009	63354	\$500,000.00
410	SHAW, RON & CAROL 604 TULIP DR WARRINGTON, PA 18976		09/08/2009	10793	\$20,000.00
411	SHIELDS, ROBERT F. 1708 HWY. 143 ROAN MOUNTAIN, TN 37687		07/28/2009	6557	\$2,500.00
412	SHIRVANIAN, HACOB AND MINA 1641 OAKENGATE DRIVE GLENDALE, CA 91207	08-13555 (JMP)	09/21/2009	25314	\$198,320.15
413	SHVARTS, EMANUIL 2080 BRAVADO ST VISTA, CA 92081	08-13555 (JMP)	08/18/2009	8631	\$22,500.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
414	SID JACOBSON JEWISH COMMUNITY CENTER 300 FOREST DRIVE EAST HILLS, NY 11548		08/10/2009	7918	\$1,000.00
415	SILVESTRI, JOSEPH 14000 N. 94TH ST UNIT 1072 SCOTTSDALE, AZ 85260	08-13555 (JMP)	08/24/2009	9072	\$10,000.00
416	SINRICH, NORMAN - IRA 200 DEER RUN ROAD WILTON, CT 06897-1210	08-13555 (JMP)	12/11/2009	65924	\$25,000.00
417	SKEEN, J. RICHARD 24 PORTER PLACE MONTCLAIR, NJ 07042		09/22/2009	29931	\$25,000.00*
418	SKRYNSKY, WILLIAM 9541 DANTEL DR. NEW PORT RICHEY, FL 34654-5621		09/18/2009	18292	\$15,000.00
419	SLATTERY, RYAN GORDON 5509 E BRIARWOOD CIRCLE CENTENNIAL, CO 80122	08-13555 (JMP)	01/29/2009	2376	\$40,486.99
420	SOLIT, ROBERT 9024 FALLS CHAPEL WAY POTOMAC, MD 20854		09/08/2009	10829	\$16,995.75
421	SOLOMON, SIDNEY 17402 ST. JAMES CT BOCA RATON, FL 33496		08/20/2009	8798	\$37,500.00
422	SOLORZANO, MARIO G226 SW 10 TERRACE MIAMI, FL 33144		09/21/2009	25230	\$4,497.90
423	SORENSEN, GORDON C. AND CEGELSKI, DAVID 3534 NORCROSS LN. DALLAS, TX 75229		09/18/2009	18133	\$27,528.31

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
424	SPARROW, BARBARA W. (ACCOUNT HELD WITH 11317 WINDSOR WALK CT LAUREL, MD 207232004	08-13555 (JMP)	12/24/2008	1437	\$29,853.95
425	SPOOR, ANN O. 184 MAIN ST PO BOX 694 LAKEVILLE, CT 06039	08-13555 (JMP)	09/23/2009	34597	\$50,000.00
426	SPOOR, T. RICHARD 184 MAIN ST PO BOX 694 LAKEVILLE, CT 06039	08-13555 (JMP)	09/23/2009	34598	\$37,500.00
427	ST CLOUD INVESTMENT CORP 80 SHEBOYGAN STREET FOND DU LAC, WI 54935	08-13555 (JMP)	05/07/2009	4184	\$1,037,200.00
428	STAINKAMP, GLORIA A. 71 HUDSON PARK RD NEW ROCHELLE, NY 10805	08-13555 (JMP)	07/22/2009	6157	\$15,879.00
429	STANDARD CHARTERED BANK (TAIWAN) LIMITED 4F, NO. 106, CHUNG YANG ROAD HSIN CHU, TAIWAN, PROVINCE OF CHINA	08-13555 (JMP)	09/23/2009	34452	\$125,335.14
430	STANDIFER, CHERYL S & CARL D TEN COM 9105 SYCAMORE CT UNION BRIDGE, MD 21791	08-13555 (JMP)	08/19/2009	8749	\$32,684.74
431	STANLEY, EUGENE 32 FORTY OAKS RD WHITEHOUSE STATION, NJ 08889	08-13555 (JMP)	07/27/2009	6410	\$5,000.00
432	STATE OF OREGON C/O CAROLYN G. WADE DEPARTMENT OF JUSTICE 1162 COURT STREET NE SALEM, OR 97301	08-13555 (JMP)	09/18/2009	18649	\$103,675.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
433	STERLING NATIONAL BANK ATTN: TRUST OPERATIONS 42 BROADWAY, 4TH FL. NEW YORK, NY 10004	08-13555 (JMP)	04/30/2009	4026	\$50,000.00
434	STEWART, GWENDOLYN HEINEN & JAMES MCKINLEY 3413 SAVANNAH SQ. E ATLANTA, GA 30340-4337	08-13555 (JMP)	04/07/2009	3816	\$5,050.95
435	STOLK, HERMAN 12492 MASTERS RIDGE DRIVE JACKSONVILLE, FL 32225	08-13555 (JMP)	09/03/2009	10261	\$4,182.60
436	STOLK, SANDRA M. 12492 MASTERS RIDGE DRIVE JACKSONVILLE, FL 32225	08-13555 (JMP)	09/03/2009	10262	\$2,495.20
437	STOUT, KEVIN W 14941 EAST OHIO AVENUE AURORA, CO 80012	08-13555 (JMP)	09/22/2009	30585	\$9,401.44
438	STREET, JUDY E. CGM IRA CUSTODIAN 1608 E. LAS OLAS BLVD FT. LAUDERDALE, FL 33301-2382		09/10/2009	11166	\$12,460.00
439	STRONG, HUNTER MEGAN C/O OPTIMUM GROWTH ADVISORS, LLC 1745 MERRICK AVE #21A MERRICK, NY 11566		09/25/2009	34934	\$100,000.00
440	SWEDENBURG, MARCUM C. 23595 WINERY LANE MIDDLEBURG, VA 20117-2847	08-13555 (JMP)	06/26/2009	5013	\$36,206.00
441	SWEET FAMILY TRUST MARILYN S. BUSH, TRUSTEE 2667 SOUTH MACON COURT AURORA, CO 80014		08/20/2009	8772	\$13,151.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
442	TAM, TONY CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22339	\$25,000.00*
443	TEIGE, PAMELA A. 3717 SMOKING GUN CT. LAS VEGAS, NV 89129	08-13555 (JMP)	10/13/2009	37426	\$10,000.00
444	TERNERO, ANTONIO QUINTERO C/ CUARTELES NO. 27 PLANTA 6 MALAEA, SPAIN		09/21/2009	24286	\$45,735.00
445	TETZLAFF, PHYLLIS CGM IRA CUSTODIAN 2745 TASHA DR CLEARWATER, FL 33761-1223		09/24/2009	34814	\$1,657.81
446	THEODORE & NICOLA SMITH FAMILY TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, INC. 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22338	\$25,000.00*
447	THERESA B J LAU TTE FBO THERESA B J LAU P O BOX 37957 HONOLULU, HI 96837-0957		09/22/2009	30795	\$21,068.05
448	THOMAS, ALFRED J. III AND JANELL B. 136 TECHE DR. LAFAYETTE, LA 70503		09/18/2009	18280	\$100,000.00
449	THOMAS, MINNIE MYRLINE (IRA) 10215 DROXSHIRE DR HUMBLE, TX 77338		08/07/2009	7636	\$8,750.00
450	THOMPSON, PETER 2710 MCDIVITT RD. MADISON, WI 53713	08-13555 (JMP)	11/02/2009	63353	\$500,000.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
451	THRIVENT FINANCIAL FOR LUTHERANS ATTN: TINA SMITH 625 4TH AVE SOUTH MINNEAPOLIS, MN 55415	08-13555 (JMP)	09/21/2009	24416	\$15,200.00*
452	THURMOND, RITA VEE 1825 CLEARWATER HARBOR DRIVE LARGO, FL 33770	08-13555 (JMP)	09/25/2009	34987	\$37,410.00
453	TONG, KAI HONG ANTHONY C/O EDRIC TSIM BARCLAYS BANK, 43F CITIBANK TOWER 3 GARDEN ROAD, CENTRAL , HONG KONG	08-13555 (JMP)	09/28/2009	35097	\$100,000.00
454	TOTO, TOM AND ANDREA 34 BOURBON STREET WAYNE, NJ 07470-5472		09/23/2009	36753	\$105,760.13
455	TREDWELL, TIMOTHY J. - IRA 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22340	\$25,000.00*
456	TRIAD GUARANTY INSURANCE CORP. ATTN: BOB OGBURN 101 SOUTH STRATFORD RD. WINSTON-SALEM, NC 27104		09/22/2009	32701	\$460,000.00
457	TRUCK INSURANCE EXCHANGE ATTN: LASZLO HEREDY 4680 WILSHIRE BLVD LOS ANGELES, CA 90010	08-13555 (JMP)	09/17/2009	14918	Undetermined
458	TURLEY, LINDA S. 5825 CATAUMET CT SAINT LOUIS, MO 63128-3300	08-13555 (JMP)	08/18/2009	8660	\$2,500.00
459	TURLEY, MICHAEL AND LINDA 5825 CATAUMET CT. SAINT LOUIS, MO 63128-3300	08-13555 (JMP)	08/18/2009	8662	\$5,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
460	TURLEY, MICHAEL J 5825 CATAUMET CT SAINT LOUIS, MO 63128-3300	08-13555 (JMP)	08/18/2009	8661	\$2,500.00
461	TURLEY, MICHAEL J. CUST FOR KRISTEN M. TURLEY UNDER MO UNIF TRAN MIN ACT 5825 CATAUMET CT SAINT LOUIS, MO 63128-3300	08-13555 (JMP)	08/27/2009	9556	\$2,500.00
462	TURNER, BENJAMIN H. CHARLES SCHWAB IRA 1173 JENNIFER LANE MANAHAWRIN, NJ 08050		07/24/2009	6053	\$19,860.00
463	TURNIPSEED, DEAN ANN 2923 WILKSHIRE DR. MEDFORD, OR 97504		07/27/2009	6298	\$18,704.00
464	VALENTI, MARGAUX J 2703 COUNTRY CLUB DR PITTSBURGH, PA 15205		07/27/2009	6253	\$2,500.00
465	VANCIL, WILLIAM LOYD AND CYNTHIA LYNN JTWROS 710 KNOX STREET HOUSTON, TX 77007	08-13555 (JMP)	09/21/2009	25530	\$42,625.00
466	VERNA, EDWARD D. & MARLENE JT TEN 9 MAGEE AVE LAVALLETTE, NJ 08735	08-13555 (JMP)	03/27/2009	3541	\$15,000.00
467	VIDELA, LIDIA JOSEFA PAZ AV DEL LIBERTADOR 4854-4 B CIUDAD DE BUENOS AIRES, 1428 ARGENTINA	08-13555 (JMP)	09/22/2009	27456	\$82,500.00
468	VILLAREAL M, EDUARDO RUITOQUE MONTEREAL CASA # 27 BUCARAMANGA, 6786464 COLOMBIA	08-13555 (JMP)	09/23/2009	34708	Undetermined

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
469	VIRGINIA S SPRAGUE TR VIRGINIA S SPRAGUE TTEE UAD 06/17/1988 132 HILLBROOK DR LOS GATOS, CA 95032-4709		09/17/2009	15706	\$5,045.40
470	VOLLMER, EUGENE M. 49 EAGLE TER. DEPEW, NY 14043		08/24/2009	9149	\$8,125.00
471	VOWELL, WILLIAM LOUIS - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22341	\$25,000.00*
472	WAGNER, ROBERT W. 23780 SPRUCE MEADOW COURT VALENCIA, CA 91354	08-13555 (JMP)	09/03/2009	10289	\$4,991.00
473	WALKER, JOHN D. 107 MUSIC CITY CIRCLE SUITE 100 NASHVILLE, TN 37214	08-13555 (JMP)	05/29/2009	4747	\$50,000.00
474	WALKER, JOHN D. 107 MUSIC CITY CIRCLE SUITE 100 NASHVILLE, TN 37214	08-13555 (JMP)	05/29/2009	4748	\$50,000.00
475	WANG, LI-HSIA - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596		09/21/2009	22342	\$25,000.00*
476	WEISS, CHRIS D. 10009 LONG CATTLE AVENUE LAS VEGAS, NV 89117		08/21/2009	8930	\$2,421.90
477	WEITZMAN, JEFFREY & MURIEL 186 BROOKVILLE ROAD GLEN HEAD, NY 11545		08/20/2009	8852	Undetermined

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
478	WESTCHESTER JEWISH COMMUNITY SERVICES 845 NORTH BROADWAY, SUITE 2 WHITE PLAINS, NY 10603-2427		08/10/2009	7892	\$1,000.00
479	WHITTEMORE, ERLE TODD 6179 E. OTERO DR. CENTENNIAL, CO 80112	08-13555 (JMP)	01/29/2009	2098	\$25,403.42
480	WHITTLE, JENNIFER M. 500 HIDDEN HILL DRIVE GREENVILLE, SC 29605		10/06/2008	98	\$25,000.00
481	WILLIAMS, JOSEPH G. 1647 TANGLEWOOD DR. E. HIDEAWAY, TX 75771		07/24/2009	6124	\$25,000.00
482	WILNER, JEAN 5500 NW 69TH AVE APT 366 FORT LAUDERDALE, FL 33319		11/30/2009	65769	\$20,000.00
483	WILSON, HOWARD & ELIZABETH HOWARD AND ELIZABETH WILSON TRUST 1423 W. 27TH ST SIOUX CITY, IA 51103		07/27/2009	6264	\$3,218.00
484	YASUKAWA, KAREN K.Y. 2857 OAHU AVE HONOLULU, HI 96822		09/08/2009	10610	\$23,505.25
485	YIELD STRATEGIES FUND I L.P. C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067	08-13555 (JMP)	09/21/2009	26079	\$253,069.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
486	YIELD STRATEGIES FUND II, L.P. C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067	08-13555 (JMP)	09/21/2009	26081	\$20,497.00
487	YOUNGBLOOD, JOHN 57 SPECTACLE RIDGE ROAD SOUTH KENT, CT 06785		09/08/2009	10727	\$94,167.78
488	ZICCARDI, RONALD & ROSEMARY 5627 N. CENTRAL PARK CHICAGO, IL 60659		07/27/2009	6395	\$20,500.00
				TOTAL	\$68,043,766.21

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS'
SEVENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY)**

Upon the seventy-fourth omnibus objection to claims, dated December 8, 2010 (the "Seventy-Fourth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Stock Claims as equity interests, all as more fully described in the Seventy-Fourth Omnibus Objection to Claims; and due and proper notice of the Seventy-Fourth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A attached thereto; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Seventy-Fourth Omnibus Objection to Claims.

Seventy-Fourth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Seventy-Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Seventy-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to sections 502(b) and 510(b) of the Bankruptcy Code, the Stock Claims listed on Exhibit 1 annexed hereto are hereby reclassified as equity interests; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE